

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		OMB No. 1545-0116	<b>Nonemployee Compensation</b> <b>Copy B</b> <b>For Recipient</b>	
		<b>Form 1099-NEC</b>		
		(Rev. April 2025)		
		For calendar year		
		<b>2025</b>		
PAYER'S TIN	RECIPIENT'S TIN	<b>1 Nonemployee compensation</b>		This is important tax information and is being furnished to the IRS. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.
RECIPIENT'S name		\$		
Street address (including apt. no.)		<b>2</b> Payer made direct sales totaling \$5,000 or more of consumer products to recipient for resale <input type="checkbox"/>		
City or town, state or province, country, and ZIP or foreign postal code		<b>3 Excess golden parachute payments</b>		
Account number (see instructions)		<b>4 Federal income tax withheld</b>		
		<b>5 State tax withheld</b> <b>6 State/Payer's share of state income tax</b> <b>7 State income tax</b>		
Form 1099-NEC (Rev. 4-2025) (keep for your records) www.irs.gov/Form1099NEC Department of the Treasury - Internal Revenue Service				

## Instructions for Recipient

You received this form instead of Form W-2 because the payer did not consider you an employee and did not withhold income tax or social security and Medicare taxes.

If you believe you are an employee and cannot get the payer to correct this form, report the amount shown in box 1 on the line for "Wages, salaries, tips, etc." of Form 1040, 1040-SR, or 1040-NR. You must also complete Form 8919 and attach it to your return. For more information, see Pub. 1779.

If you are not an employee but the amount in box 1 is not self-employment (SE) income (for example, it is income from a sporadic activity or a hobby), report the amount shown in box 1 on the "Other income" line (on Schedule 1 (Form 1040)).

**Recipient's TIN.** For your protection, this form may show only the last four digits of your TIN (SSN, ITIN, ATIN, or EIN). However, the issuer has reported your complete TIN to the IRS.

**Account number.** May show an account or other unique number the payer assigned to distinguish your account.

**Box 1.** Shows nonemployee compensation. If the amount in this box is SE income, report it on Schedule C or F (Form 1040) if a sole proprietor, or on Form 1065 if a partnership.

**Box 2.** If checked, consumer products totaling \$5,000 or more were sold to you for resale, on a buy-sell, deposit-commission, or other basis.

**Box 3.** Shows your total compensation of excess golden parachute payments subject to a 20% excise tax.

**Box 4.** Shows backup withholding. A payer must backup withhold if you did not give your TIN to the payer. Include this amount on your income tax return as tax withheld.

**Boxes 5-7.** State income tax withheld reporting boxes.

**Future developments.** For the latest information about Form 1099-NEC, go to www.irs.gov/Form1099NEC.